

HOUSE No. 2318

By Mr. deMacedo of Plymouth, petition of Viriato Manuel deMacedo for legislation to authorize tax-free contributions to trusts for the care of incapacitated persons. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT AUTHORIZING TAX-FREE CONTRIBUTIONS TO A TRUST FOR THE CARE OF INCAPACITATED PERSONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 62 of the General Laws, as appearing in the 2000 Offi-
2 cial Edition is hereby amended by inserting after section 6I the
3 following section:—

4 Section 6J. A parent or guardian of a person who is disabled, as
5 defined in the federal Social Security Act, 42 U.S.C. §1382c
6 (a)(3)(A), may contribute an amount not to exceed ten percent of
7 his gross income to a supplemental needs trust for the care of such
8 disabled person and such contribution shall be exempt from taxa-
9 tion under the provisions of this chapter.

10 For purposes of this paragraph, a “supplemental needs trust”
11 shall provide a supplemental source for payment of goods and
12 services that are not otherwise available from any publicly funded
13 benefit program or higher quality of care than is otherwise avail-
14 able.